**Staff Strength of Income Tax Department**

4538. SHRI S.S. AHLUWALIA: Will the Minister of FINANCE be pleased to state:

(a) whether Government have assessed the size of the present manpower strength in the Income Tax Department;

(b) if so, what is the existing ratio of employees and assesses;

(c) whether the present staff assessee ratio is considered reasonable in view of the fact that majority of the assessees are salaried personnel whose tax contribution are deducted and deposited smoothly as a routine matter, and complications/ disputes arise only in case of corporate houses and other assessees who constitute a comparatively smaller section of total Income Tax assessees in the country;, and

(d) what action Government are contemplating to cover the shop owners, genuinely registering transactions over Rs. 5 lakhs, in implementation of its proposed policy of expanding the Income Tax net and avoid harassment of other whose transaction are below that catergory?

THE MINISTER OF STATE IN THE MINISTRYOF FINANCE (SHRI RAMESHWAR THAKUR): (a) and (b) The manpower in the Income Tax Department is reviewed from time to time to meet the new requirements. The existing ratio of employees to assessees is 1:134

(c) The staff assessee ratio is not the only criterion to determine the reasonableness of the staff stgrength. Out of 75.65 lakh assessees in 1990-91, the number of individual assessees, liked professionals, share . brokers, people engaged in business, assessees who have only income from house property, salaried persons, etc., was 57.56 lakh. Under the Income Tax Act, every return has to be processed and *prima-facie* adjustments, wherever necessary, have to be made. A percentage of the returns is taken up for detailed scrutiny.

(d) Any persons having income above the minimum taxable limit is liable to pay income-tax irrespective of the quantum of transactions. A simplified scheme for retail traders with an annual turn over below Rs. 5 lakhs introduced by the Finance Bill, 1992 has been proposed as to eliminate the various procedures under Income Tax Act for assessment in their cases. The simplified procedure is optional. In order to widen the Income Tax net, the Department carries out surveys on regular basis to identify new assessees.

**Officers en Deputation in Regional Rural Banks**

4539. SHRI SAMAR MUKHERJEE: Will the Minister of FINANCE be pleased to state:

(a) what is the number of officers who are on deputation in Supervisory Cells or Inspection/Audit Cells of Regional Rural Banks, throughout the country; and

(b) whether it is regular if the deputed officers of Regional Rural Banks are in JMG—I cadre and Senior Managers/ Area Managers are in M.M.G. II cadres?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) National Bank for Agriculture and Rural Development. (NABARD) has reported that as on 30.09.90, there were 637 officers on deputation from sponsor banks in 196 Regional Rural Banks (RRBs) in the country. The data regarding the number of officers of the sponsor banks working in Supervisory Cells or Inspection/Audit Cells in Regional Rural banks are not separately maintained by the National Bank.

(b) As per provisions of Section 17(1) of RRBs Act, 1976, it would be lawful for a sponsor bank if requested so to do by an RRB sponsored by it, to send such number of officers and other employees as it may consider necessary or desirable for the efficient performance of its function. Therefore deputation of Officers of Sponsqr Banks in the RRBs sponsored by them is in order.